

ID: CCA_2009042211171859

Number: **200924051**

Office:

Release Date: 6/12/2009

UILC: 7609.02-01

From:

Sent: Wednesday, April 22, 2009 11:17:19 AM

To:

Cc:

Subject: RE: Summons Enforcement

In answer to your question, yes, the corporation taxpayer must receive notice for each of the summonses.

§7609 requires that any person identified in the summons is entitled to notice of such summons. Under § 7701(a)(1) the term “person” includes a company or corporation. Furthermore, Treas. Reg. 301.7609-2(b)(4)(ii), Example 2 specifically addresses the notice requirements implicated in a third party summons issued to determine the potential liability of hypothetical person A under the TFRP, when the summons is captioned: In the matter of A. The example goes on to state that notice must be provided to A and any other persons identified in the summons. Therefore, if the summons is captioned: In the matter of John Smith, President of XYZ Corporation, John Smith and XYZ Corporation are named persons entitled to notice.

Furthermore, §7609(b) provides that any person entitled to notice is also entitled to intervene and begin a proceeding to quash the third party summons. Thus, both John Smith and XYZ Corporation, as persons entitled to notice, also have the right to institute proceedings to quash the summons.

This is also consistent with the parenthetical sentence at the end of IRM 25.5.6.4.1, which states “because the corporate name is identified in the heading of the summons, the corporation is a noticee as well as the individual named in the heading.”

Let me know if you have anymore questions,